

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1271 - HB 1195

March 5, 2013

SUMMARY OF BILL: Requires confidentiality provisions, currently applied to state-collected tax records, also to be applied to tax and revenue records maintained by a premier type tourist resort municipality.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Requiring tax and revenue records maintained by a premier type tourist resorts to be subject to the same confidentiality provisions as state-collected tax records will not result in a significant fiscal impact to state or local governments.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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